

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: SENIOR JUDGE NICHOLAS TSOUCALAS

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ELKEM METALS COMPANY and :  
GLOBE METALLURGICAL INC., :  
 :  
Plaintiffs, :  
 :  
v. :  
 :  
UNITED STATES, : Court No. 02-00232  
 :  
Defendant, :  
 :  
and :  
 :  
RIMA INDUSTRIAL S/A, :  
 :  
Defendant-Intervenor. :  
 :  
:

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**JUDGMENT**

In Elkem Metals Co. v. United States, 28 CIT \_\_\_, 350 F. Supp. 2d 1270 (2004), the Court remanded this matter to the United States Department of Commerce ("Commerce") with instructions to include the value added tax ("VAT"), paid by Rima Industrial S/A ("Rima") upon certain production inputs, in the recalculation of constructed value ("CV") and make all necessary adjustments to the antidumping duty margin. See id. at \_\_\_, 350 F. Supp. 2d at 1276. On March 16, 2005, Commerce filed its Final Results of Redetermination Pursuant to Court Remand ("Remand Results"). For its Remand Results, Commerce recalculated Rima's CV to include the VAT paid by Rima on material inputs as supported by record evidence. Accordingly, Commerce recalculated Rima's antidumping duty margin to reflect the inclusion of the VAT Rima paid. See Remand Results. Rima's recalculated antidumping duty margin for the period July 1, 1999, through June 30, 2000, was 0.48 percent. See id.

This Court, having received and reviewed Commerce's Remand Results, comments of Plaintiffs, and comments of Defendant-Intervenors, holds that Commerce duly complied with the Court's remand order and it is hereby

**ORDERED** that Commerce's Remand Results are reasonable, supported by substantial evidence, and otherwise in accordance with law; and it is further

**ORDERED** that the Remand Results filed by Commerce on March 16, 2005, are affirmed in their entirety; and it is further

**ORDERED** that since all other issues have been decided, this case is dismissed.

/s/ Nicholas Tsoucalas

NICHOLAS TSOUCALAS

SENIOR JUDGE

Dated: August 26, 2005  
New York, New York